

ASSURANCE OF VOLUNTARY COMPLIANCE

In the Matter of:

Nicholas Johnson
and
National Tax Experts, Inc.

Respondents.

The above-named Respondents enter into this Assurance of Voluntary Compliance (AVC) in order to resolve concerns of the Iowa Attorney General relating to efforts that pre-date this AVC that involve the alleged misleading advertising of Respondents' tax preparation and/or tax resolution services.


Respondents, and each of them, agree: (1) to refrain from engaging or participating, directly or indirectly, in any form of marketing that (a) involves advertising or sale to residents of Iowa, or is conducted in whole or in part from an Iowa location, and also (b) involves the provision of tax preparation and/or tax resolution services; (2) to respond promptly to reasonable requests from the Attorney General for information or materials relating to activities subsequent to the execution of and prohibited by or required to be compliant with this AVC; (3) to provide a refund to any Iowan who requests one; (4) refrain from the sale, transfer or any other use of the names of Iowans who were solicited directly or indirectly by Respondents; and (5) that any non-inadvertent future violation of this AVC shall give rise to a violation of the Iowa Consumer Fraud Act (CFA), Iowa Code § 714.16, and if proven by a preponderance of evidence shall give rise to civil penalties and other remedies as set forth in the CFA and/or other applicable law.

Notwithstanding any other provision herein, in connection with television and internet advertising that reaches Iowa residents and from which Iowa residents cannot reasonably be excluded, Respondents are not in violation of this AVC for such advertising that would otherwise violate this AVC to the extent that no orders or payments are accepted from persons with Iowa addresses and that prospective Iowa customers are timely informed that no services will be provided to them and payments will be accepted from them so that they do not unreasonably expend time or resources attempting to retain a service that under this AVC is not to be provided or make a purchase that under this AVC is not to be consummated; provided further that an instance of conduct that would otherwise violate this AVC shall not be deemed a violation to the extent that it is isolated, inadvertent, and occurred despite procedures and practices reasonably designed to prevent such instances.

The undersigned who have the authority to consent and sign on behalf of Respondent and the Attorney General of Iowa hereby consent to the form and contents of this AVC.

Date:

11/4/16


Nicholas Johnson

Date:

11/4/16



National Tax Experts, Inc.

by [name printed]: Nicholas Johnson

Date:

11/16/2016



Amy Licht

Assistant Attorney General